Docket No.: 1419.1060C

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Yoshinobu KANEKO et al.

Serial No. 10/806,216

Group Art Unit: 3712

Confirmation No. 1667

Filed: March 23, 2004

Examiner: Jamila O. Williams

For: STEERING DEVICE FOR TOY

RESPONSE

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the October 5, 2004 Office Action, having a January 5, 2005 due date, reconsideration is respectfully requested based on the following amendments and remarks.

A Petition for a one-month extension of time and the appropriate fee of \$120 is included herewith.

Amendments to the Specification begin on page 2 of this Response.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this Response.

Remarks begin on page 12 of this Response.

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